

RELOCATION

(No.136 September 2014)

3743

Purpose/Use:

To provide instructions and information needed for an employee who will be relocating to a new unit/headquarters.

Legal Authority:

Government Code Sections 19994 - 19994.4 and 19841

Excluded and Represented Employees in Bargaining Units 1-9, 11, 14-17, 19-21
CalHR Rules 599.714.1 to 599.724.1

Represented Employees in Bargaining Units 10, 12, 13, and 18
CalHR Rules 599.714 to 599.724

Relocation Rules
SAM Sections 3802, 3820 – 3832, 3862, 3863, 3869

SCO Payroll Procedures Manual (PPM) Section N 147 and N 171

References:

State List of Eligible Household Goods Carrier
<http://www.documents.dgs.ca.gov/pd/traffic/EligibleHHGCarrierList.pdf>

Forms/Related Documents

- | | |
|-----------------|--|
| AO - 65 | Employee Relocation Information |
| STD 255 | Moving Service Authorization (Employee Household Goods or Home) |
| STD 255A | Moving Service Authorization/Bid Proposal – Mobile |
| STD 256 | Moving /Relocation Expense Approval Request.

This form is needed only if exceeding the relocation limits and restrictions imposed by CalHR. |
| STD 262 | Travel Expense Claim(s).

Submit approved reimbursement claim using the STD 262 and attached a copy of the AO - 65, STD 255, STD 255A, and STD |

256 if required, and all receipts that will substantiate the reimbursement claim.

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RELOCATION INFORMATION

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TYPES OF TRANSFERS

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Relocation reimbursement is at the discretion of the Unit Chief or the Program Manager where the employee is establishing new residency, subject to approval by the Region Chief, Deputy Director, and the CAL FIRE Director or designee. The Unit Chief or the Program Manager is also responsible for determining the kind of transfer / relocation to be offered to the employee. There are three types of transfers.

- **Mandatory Relocation or Transfer as a Result of a Promotion or Involuntary Transfer.** Full relocation reimbursement may be granted. It must meet the distance requirement of 50 miles + mileage between the old residence and the old headquarters. The employee must work full time for 39 weeks in the year following the move before relocation can be offered again.
- **Discretionary Transfer.** Discretionary transfers can be an administrative transfer or a lateral transfer that do not meet the relocation conditions for promotion and involuntary transfer. The offer of relocation is at the discretion of the Unit Chief and can include all or part of any or all of the reimbursable relocation items in accordance with the CalHR rules for difficult to fill position, outstanding qualification of the employee and unusual and unavoidable hardships. It must meet the distance requirement of 50 miles + mileage between the old residence and the old headquarters. The reimbursement is limited and requires pre-approval from the CAL FIRE Director or Designee. The employee must work full time for 39 weeks in the year following the move before relocation can be offered again.

Relocation that meets this criteria or conditions shall be reimbursed only for the items specifically authorized by the Unit Chief or Program Manager and may be subject to further limitations. The AO – 65 will specify what relocation expenses the employee can claim.

- **Voluntary Transfer.** Moving and relocation expenses primarily for the benefit of an employee will not be paid because a change of residence is not required for voluntary non-promotional transfer.

- **New Hire.** Reimbursement may be allowed for hiring professional and technically trained persons who are required to change residence to accept employment with the State, if the established headquarters is more than 75 miles from the employee's primary residence. Reimbursement is limited to \$1,000 for the movement and storage of household goods, and relocation mileage (one way, one time). The AO – 65 must specify what relocation expenses the employee can claim.

With advance approval from the CAL FIRE's Director or designee and the Department of Finance, a new hire may also be reimbursed:

- Up to \$200 of receipted expenses for installation, connection, or assembly of appliances, antennas or utilities that are related to the establishment of the new household.
- A maximum of 30 days of temporary lodging and meals at the new headquarters location. Up to 14 days may be used for pre-move house hunting at the new headquarters location, reimbursable after the report date.

If the employee does not continue employment with the department for a period of two years, the employee must repay the following percentage of the amount already reimbursed to the employee. (599.723.1)

100 % if employed less than 6 months
 75 % if employed 6 months but less than 12 months
 50 % if employed 12 months but less than 18 months.
 25% if employed 18 months but less than 2 years.

Relocation Approval Process, Signature, and Routing:

Once the offer of relocation has been accepted, the employee completes the AO – 65 and STD255, Part 1, STD 255A, if moving a mobile home.

The routing will be as follows:

Unit Chief or Program Manager for new headquarters: pre-approval
 Region Chief for the new headquarters: pre-approval
 Deputy Director for the program: pre-approval
 CAL FIRE Director or Designee: final signature
 Department Accounting Office (DAO): Revolving Fund / Travel Unit: for processing

- Return original AO65 and STD 255 to Region Finance and an electronic relocation package.
- RF/Travel Unit keeps a copy of the STD 255 and the AO65.

RELOCATION PACKAGE

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The DAO/ Revolving Fund Travel Unit will send a relocation package electronically via email and the approved original STD 255 by mail to the employee's new assigned Region/headquarters.

The Relocation package will include the following:

- Relocation instructions and information
- Household goods information
- List of eligible carriers
- CalHR/DPA Rules
- State Administrative Manual (SAM) Rules
- Form AO-65
- Form STD. 256 (Moving Relocation Expense Approval Request). Used if exceeding allowed relocation limits.
- STD. 255A – if moving a mobile home
- STD 262 –Travel Expense Claim

Household Carrier/Mover

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From the State List of Eligible Household Carriers, select a carrier and obtain estimates. If the employee is doing self-move, see rules on self-move. The eligible Household Carrier selected will sign Part II of the STD 255, Moving Service Authorization. The employee must keep a copy.

After, the move, the carrier will submit the original STD 255 with the below documents to the Department of General Services.

- The moving company's invoice
- The moving company's estimate
- The weight master certificate
- The moving company's packing slip
- The moving company's unpacking slip
- The original copy of the STD 255, Moving Service Authorization
- Probable Cost of Services from carrier
- Basis for Carrier's Probable Cost of Services from carrier
- The list of goods shipped
- Original bill of lading

Self-Movement of Household Effects

Employees should avoid contracting their own moves, because they may not get all the advantages in the state's master contract. Employees are also required to pay their share of costs if they exceed the authorized limit. No reimbursement will be allowed for the hiring of casual labor.

Reimbursement shall be allowed for expenses related to self-movement of household effects in a truck or trailer. The following shall be reimbursed:

- Rental of a truck or trailer from a commercial establishment and the cost of gasoline. Claim must be accompanied by at least 3 written commercial rate quotes if claim exceeds \$300.00
- Mileage, if using privately-owned vehicles in transporting household effects.
- Packing materials
- Reimbursement for more than one trip if the total cost would be less than the cost of movement by commercial household.

Receipts and a copy completed and signed STD 255 is required to be submitted with the claim.

Submit Relocation Expense Claim Reimbursement

3742.2.2

Use the STD 262 (Travel Expense Claim) to claim approved relocation expenses for reimbursement of:

- Lodging, meals, incidentals and mileage while searching for a new residence at the new headquarters (Taxable)
- Sale of residence (Taxable)
- Settlement of lease (Taxable)
- Expenses for self-move, such as truck rental, gasoline, and packing materials (Taxable)
- Mileage to move to new residence, one time, one way (Taxable)

Obtain signature from supervisor. Submit with all required forms/documents and receipts to the Department Accounting Office (DAO): Revolving Fund/Travel Unit.

Attach the applicable, approved, and signed forms to your TEC:

- a. Copy of signed AO - 65, Employee Relocation Information. This is required and must be attached on all claims.
- b. STD 255-Moving Service Authorization (if self-move and no carrier is involved).
- c. STD 255 A if moving a mobile home.
- d. STD 256 –Moving / Relocation Expense Approval Request, if exceeding allowed reimbursement claim.

e. Receipts:

- Truck Rental receipt if self-move
- Gasoline receipt if self-move
- Purchase of packing materials, if self-move
- Lodging Receipts
- Sale of Residence closing Documents
- Lease settlement document and receipt of payment

Submission Time Frames:

- a. Per Diem Reimbursement. Claims must be submitted for reimbursement after the sixty (60) days allowed (on the 61st day) for searching for a new residence at the new headquarters. Claims may also be submitted every 30 days.
- b. Moving Household Effects Reimbursement. Claims must be submitted no later than two (2) years and sixty (60) days from the effective date of appointment or 15 days prior to voluntary separation, whichever is first.
- c. Sale of Residence Reimbursement. Claims for sale of residence must be submitted within two (2) years following the date the employee reports to the new official headquarters. **No extension will be allowed thereafter.**

Tax Information

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From the STD 262, Travel Expense Claim, taxable withholdings will be deducted, currently 25% Federal Taxes and 6.6% State Taxes. The difference will be issued to the employee. Federal and State Tax rate are subject to change.

From the employee's payroll, 4.2% social security, 1.2% OASDI and 1.45% Medicare may be deducted if applicable to the bargaining unit contract.

Taxable Relocation Expenses

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All moving relocation expense reimbursements paid directly to employees are taxable and reportable on form W-2. The following are taxable and reportable per IRS.

- a. Storage more than 30 consecutive days after moving out of residence
- b. Lodging, meals, and incidentals up to the maximum of 60 days while locating a permanent residence at the new headquarters

- c. Pre-move house hunting trips
- d. Sale of residence
- e. Unexpired lease or lease penalty

Non-taxable Moving Expenses

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Qualified moving expense payments paid directly to a third-party on behalf of the employee are not reportable and taxable (i.e., moving company).

Exceeding the maximum allowed

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If any of the following items exceeds the maximum allowed, or do not meet the established criteria, STD 256, Moving/Relocation Expense Approval Request, must be completed and must be approved by the CAL FIRE Director or Designee. The completed STD 256 form, including justification, must be forwarded to the Revolving Fund /Travel Unit for routing to approval by the Director's office. This form will be attached to the moving invoice that DGS has approved for payment as required by the State Controller's Office. Absence of this form may result into claim corrections, and moving carrier vendor will not be paid.

- a. **Excess Moving Weight Allowance:** Household effects in excess of 11,000 pounds up to 23,000 pounds require approval from CAL FIRE Director or designee for BU 1-9, 11, 14-17, 19-21. BU 10, 12, 13, and 18 require CAL FIRE Director and CalHR approval. Weight in excess of 23,000 pounds will be paid by the employee. The explanation must include the following:
 - Statement describing the efforts taken to reduce the estimated weight of possessions to be shipped
 - Size of the family to be moved
 - Reason for extra weight
 - Legible signed copies of carrier's weight estimate
 - Legible copy of household inventory and weight certificate
- b. **Additional Relocation Allowance.** The STD 256 requires approval from the CAL FIRE Director or Designee and CalHR. It must be submitted with an explanation why 60 days reimbursement for meals and lodging is not sufficient. The explanation must include responses to the following:
 - Date of transfer notification and actual transfer date. Attach copy of AO-65

- Actual per diem claimed to date
 - Beginning and ending dates
 - What are the unusual circumstances
 - Current place of residence. Provide name and address
 - List of anticipated daily expenses
 - Total cost of additional relocation
- c. **Storage of Household Goods in excess of sixty (60) days.** Request to exceed must be submitted before the 60 days are up. The STD 256 must be submitted with the explanation and must be approved by the CAL FIRE Director or designee and CalHR. The explanation must include:
- Date goods were stored
 - Additional days requested
 - Transfer date of employee
 - Employee and family housing circumstances during the period of storage
 - Reason why request is being tendered
 - Cost of additional storage
- d. **Six (6) month Extension for submitting Sale of the old Residence claims:** applies **only** to represented employees in bargaining units 10, 12, 13, 18, subject to DPA rule 599.716 and requires CAL FIRE Director's or designee's approval and CalHR. The explanation must include the following:
- Date of transfer notification
 - Actual transfer date
 - Date the residence was placed on the market
 - Efforts made to sell residence during the one-year period after transfer

OTHER RELOCATION INFORMATION

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Employee is unable to sell the old residence:

The legislation only permits reimbursement of relocation expenses for finding a new home, not for selling an old one. Delays in selling the old home will not be considered. (SAM 3830)

Purchasing a house under construction or to be constructed:

This is an employee's personal decision. An extension will not be granted for this reason. (SAM 3830)

Damage to New Home is found while in Escrow.

When purchasing a home, it is the buyer's duty to inspect the structure for damage. If later problems are found, it is the employee's responsibility, not the State's. In this situation an extension of per diem or storage allowance will not be allowed.

Loss and damage to self-moved household goods:

Self-move damages are not covered through the State for any loss or damage of household effects. The State's insurance policy does not honor any claims where self-move is performed. The State's insurance policy will not be in effect and valuation / insurance is not reimbursable.

Loss and damages to eligible State's carrier moved household goods:

Employees engaging carrier services from the State's eligible list are accorded protection in 2 ways:

- Household goods carrier released valuation. The carrier selected has been instructed to accept the employee's property at an agreed or declared value of 60 cents per pound per article.
- Insurance for household goods carrier's move. The State has arranged for insurance that automatically protects the employee against loss or damage to household goods being transported under the Moving Service Authorization (STD255). The amount of insurance is \$2.00 per pound per item not to exceed the depreciated value of a damaged item. A deductible of \$250 is applicable to each claim. The household goods are covered by this insurance while in transit in the care and custody of the carrier, including storage in transit for a period that does not exceed 120 consecutive days only.

Filing a claim for Damaged Household Goods:

If household goods were damaged, file a written claim against the State's Carrier that moved your household. There are time limits for filing claims that are contained in the contract terms and conditions of the Confirmation of Shipping Instruction, which was received from the carrier. The carrier will furnish all the forms and will possibly want to inspect damaged items. The \$250.00 deductible may be claimed from the State through a TEC to be submitted with a copy of the original claim, and documentation of the amount paid by the household goods carrier and the State's insurance company. Any additional coverage is at the employee's expense. If more information is needed, contact the DGS Office of Risk and Insurance Management (ORIM) at 916-376-5300 or email at <http://www.orim.dgs.ca.gov>

CAL FIRE CONTACTS

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Accounting: 916-653-8973 for any relocation questions, or email
calatershelpdesk@fire.ca.gov

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